

**ABSTRAK**

**PENGARUH UKURAN PERUSAHAAN, LABA/RUGI OPERASI, OPINI AUDITOR, TINGKAT PROFITABILITAS, REPUTASI KANTOR AKUNTAN PUBLIK, DAN SOLVABILITAS TERHADAP *AUDIT DELAY***

**(Studi Empiris di Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2009-2012)**

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2014**

Tujuan penelitian ini adalah untuk mengetahui pengaruh ukuran perusahaan, laba/rugi operasi, opini auditor, tingkat profitabilitas, reputasi kantor akuntan publik, dan solvabilitas terhadap *audit delay*.

Jenis penelitian ini adalah studi empiris. Sampel penelitian adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia 2009-2012. Pengambilan sampel penelitian dilakukan dengan metode *purposive sampling*, yaitu sebanyak 42 perusahaan. Data diuji dengan analisis regresi berganda.

Hasil pengujian menunjukkan hanya variabel reputasi kantor akuntan publik yang berpengaruh terhadap *audit delay* sedangkan variabel ukuran perusahaan, laba/rugi operasi, opini auditor, tingkat profitabilitas, dan solvabilitas tidak berpengaruh secara parsial terhadap *audit delay*.

*Kata Kunci : audit delay, ukuran perusahaan, laba/rugi operasi, opini auditor, tingkat profitabilitas, reputasi kantor akuntan publik, solvabilitas.*

**ABSTRACT**

**THE INFLUENCE OF FIRM SIZE, OPERATING INCOME, AUDITOR  
OPINION, PROFITABILITY, ACCOUNTING FIRM'S REPUTATION,  
AND SOLVENCY TO THE AUDIT DELAY**

**(an Empirical Study at Companies Listed at Indonesian Stock Exchange in  
The Year 2009-2012)**

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The aim of the research is to analyze the influence of firm size, operating income, auditor opinion, profitability, accounting firm's reputation, and solvency to the audit delay.

The research was an empirical study. The sample used in this research were manufacturing companies listed in Indonesian Stock Exchange in the year 2009-2012. Those companies were selected by using purposive sampling and there were 42 companies. The data were tested by multiple regressions analysis.

The result showed that it was only accounting firm's reputation variable which significantly influenced the audit delay, while firm size, operating income, auditor opinion, profitability, and solvency did not have any significant influence to the audit delay.

*Keywords : audit delay, firm size, operating income, auditor opinion, profitability,  
accounting firm's reputation, solvency*